



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steve Kasprzyk
DOCKET NO.: 24-03266.001-R-1
PARCEL NO.: 09-13-152-009

The parties of record before the Property Tax Appeal Board are Steve Kasprzyk, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$44,435
IMPR.: \$244,795
TOTAL: \$289,230

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame and stone exterior construction with 4,848 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces, a 1,710 square foot garage and an inground swimming pool.¹ The property has an approximately 101,495 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The appellant did not provide

¹ The subject's property record card provided by the board of review disclosed the subject has a walkout basement, three fireplaces, a 1,710 square foot garage and an inground swimming pool, which were not refuted by the appellant.

the assessment neighborhood codes for the comparables, nor did the appellant provide the proximity of the comparables in relation to the subject property. The comparables have sites that range in size from 34,629 to 48,093 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,960 to 4,753 square feet of living area. The dwellings were built from 1995 to 2003. The comparables each have a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 733 to 969 square feet of building area. The comparables sold from April 2022 to January 2023 for prices ranging from \$527,000 to \$700,000 or from \$147.28 to \$178.04 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$245,462 which would reflect a market value of \$736,460 or \$151.91 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,230. The subject's assessment reflects a market value of \$867,777 or \$179.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor did not consider the appellant's comparables #2 and #3 which sold in 2022 when there were other additional sales available to use in the subject's neighborhood that sold closer to January 2024.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four comparables have the same assessment neighborhood code as the subject and are located from .07 to .35 of a mile from the subject property. The aerial photographs included with the submission depict the locations of the comparables in relation to the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 41,018 to 122,223 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,789 to 4,753 square feet of living area. The dwellings are from approximately 16 to 27 years old. The comparables each have a walkout or English style basement with finished area, central air conditioning, from one to three fireplaces and a garage ranging in size from 778 to 1,251 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from January 2023 to May 2024 for prices ranging from \$700,000 to \$925,000 or from \$147.28 to \$229.81 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration, as one sale is common to both parties. The Board has given less weight to the appellant's comparables #2 and #3, which sold in 2022 less proximate in time to the lien date at issue than other sales in the record and both dwellings are substantially smaller than the subject dwelling.

The Board finds the best evidence of market value to be the comparables submitted by the board of review, which includes the common comparable. The Board finds these four comparables sold more proximate in time the January 1, 2024 assessment date and are overall more similar to the subject in location, dwelling size, design and age. However, the comparables have varying degrees of similarity when compared to the subject in site size and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold January 2023 to May 2024 for prices ranging from \$700,000 to \$925,000 or from \$147.28 to \$229.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$867,777 or \$179.00 per square foot of living area, including land, which falls within the range established by the best comparables in the record both in terms of overall value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

November 25, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

STEVE KASPRZYK, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098